

MINUTES OF PUBLIC MEETING OF  
**THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH**  
COMMISSION CHAMBERS, ROOM 1400  
OF THE UTAH COUNTY ADMINISTRATION BUILDING, PROVO, UTAH  
**Tuesday, February 25, 2014**

**PRESENT:**       **COMMISSIONER GARY J ANDERSON, CHAIR**  
                  **COMMISSIONER LARRY A ELLERTSON, VICE-CHAIR**  
                  **COMMISSIONER DOUG WITNEY**

**ALSO PRESENT:**

Dave Shawcroft, Attorney	Allen C Christensen, property owner
Kris Poulson, County Assessor	Kathleen A. Christensen, property owner
Jim Stevens, Assessor's Office	B. Niel Christensen, property owner
Peter Jeppsen, Assessor's Office	Wayne A. Christensen, property owner
Diane Garcia, Assessor's Office	Bob Bingham, property owner
Raphael Millet, Recorder's Office	Donald B. Rawlings, property owner
Sandy Nielson, Clerk/Auditor's Office	Jeanette C. Rawlings, property owner
Andrea Allen, Recorder's Office	Chet Welch, IRECO Inc. (DMA)
Vicky Westergard, Clerk/Auditor's Office	Uwe Michel, property owner
Clarissa Reeve, Assessor's Office	Jonathon Parry, property owner
Burt Harvey, Clerk/Auditor's Office	Richard Harris, property owner
Keven Ewell, Assessor's Office	Lana Harris, property owner
Whit Hill, Harmony Development	Nelson Abbott, attorney
Jeanene Morgan, property owner	Jaynann Payne, property owner
Alan Morgan, property owner	John Payne, property owner
Jamie Evans, property owner	Clint Bell, Waykar, LLE
Ross Welch, WMPFP	Mark Wilson, property owner
LeAnn Wilson, property owner	Whitt Hill

Commissioner Gary Anderson called the Board of Equalization meeting to order at 1:05 P.M. and welcomed those present. The following matters were discussed:

1.       **APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON JANUARY 28, 2014.**  
          **Commissioner Witney made the motion to approve the minutes from January 28, 2014. The**  
          **motion was seconded by Commissioner Ellertson and carried with the following vote:**

**Aye:**   **Commissioner Anderson**  
          **Commissioner Ellertson**  
          **Commissioner Witney**

**Nay:**   **None**

**RECONVENE BY STATE TAX COMMISSION**

**2. HEAR LATE APPEAL OF 2013 PROPERTY VALUATION FOR GINA D JOHNSTUN, SERIAL NO. 42:029:0003, APPEAL NO. 13-2241.**

Keven Ewell explained he tried to contact Ms. Johnstun but was unable to reach her. He continued stating he had done some research, drove to the property and did some comparables. The current value is reasonable for that property. Commissioner Ellertson asked if that was the \$350,000+/- . Keven answered the value is \$351,400. Commissioner Anderson asked if this item was returned from the Utah State Tax Commission. Commissioner Ellertson said we need to rehear it. Commissioner Ellertson asked Keven if he felt good about the \$351,400 even though they requested \$250,000. Keven answered yes. Keven gave the Commissioners a copy of the appraisal he had done on the property with photos. He explained the comparables he found show the value to be around the \$370,000 mark. He explained this property is up in the International Hills in Alpine.

**Commissioner Ellertson made the motion to set the value for Serial No. 42:029:0003 at \$351,400 . The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**3. HEAR LATE APPEAL OF 2013 PROPERTY VALUATION FOR WILLIAMSON INVESTMENTS LC, SERIAL NO. 55:558:0001, APPEAL NO. 13-2350.**

Keven Ewell explained the owners would not be here today. They had stipulated to a value of \$230,000.

**Commissioner Ellertson made the motion to accept the stipulation at \$230,000. The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**GREENBELT**

**4. APPROVE OR DENY PETITION TO BOARD OF EQUALIZATION TO HEAR APPEAL OF FARMLAND ASSESSMENT ACT STATUS AFTER FILING DEADLINE FOR WAYKAR LLC/JAMIE D EVANS, SERIAL NO. 19:025:0045, GB ACCT. NO. 125-2013.**

Commissioner Anderson asked if they had jurisdiction in order to rule on this item. He made a statement on jurisdictional issues and whether or not they could be heard

**Commissioner Ellertson made the motion to deny Item No. 4 due to the lack of jurisdiction. The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**5. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR ROBERT AURORA SKY LLC/MATT SHADLE OR ELISHA JENSEN, SERIAL NO. 61:153:0005, GB ACCT. NO. 207-2013. (Late appeal was approved 1/28/14).**

Commissioner Ellertson asked Diane Garcia if she had any proof of production on this item. Diane answered we did not. Commissioner Anderson asked if it was jurisdictional. Diane explained, they approved it last month even though it was two years after the rollback and way past the 45 days. They were not even the owners at the time of the rollback as they are the new owners. Commissioner Anderson asked what they needed to do with this. Diane answered deny it and send it to the state where they could appeal. Commissioner Ellertson said they were not in attendance. He asked if they knew about the meeting. Diane said they knew about it. She added they had her make up a new application but returned it without any proof of production. She continued that she returned that application to them. Commissioner Ellertson wondered since they already accepted the late appeal, if they should continue it a month to see if they provide production. Diane said they knew it was continued to this month. Commissioner Witney asked Dave if that is what they should do. Dave answered that they could deny it for lack of production. Commissioner Witney commented there was no production in the papers at all. Diane said they had never provided production at all. Diane explained they had been asked to provide that for the appeal.

**Commissioner Witney made the motion to deny the application. The motion was seconded by Commissioner Ellertson and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**6. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR ROBERT I BINGHAM, SERIAL NO. 14:011:0068, GB ACCT. NO. 270-2013. (Late appeal was approved 1/28/14).**

When asked for details, Diane answered this item was due to Mr. Bingham not returning a signed recertification showing proof of production. She explained she had spoken with his lessee who puts 4 horses on a parcel across from this one. She explained she and Clarissa Reeve walked this parcel and took pictures to show of the property. She stated they did not find any proof that horses had been on it. The Lessee, Sally Powell, claimed she walks horses and stands nearby while they graze. Diane continued saying the land is not fully fenced in. Commissioner Witney asked Mr. Bingham if the property was now fenced. He replied it is now. He continued that for the last 2 years, the canal company- the Murdock Canal company had been in process of putting an 11 foot pipe in the canal. All of the fence lines, including on this parcel, were removed. Eventually the fences were put back in. The gates were put in later in the fall. Diane interjected that the front of the property along the trail, where they encased the canal, does have a fence but the property is not fully fenced to keep livestock in. There is a fence running along the trail and that is it. She showed the Commissioners a photo to show where the fence ends and the location of the horses on a different property. She explained the fence goes up the hillside and ends. Commissioner Anderson asked Diane if she was saying the fences that were there would not keep in the horses. Diane answered correct as there is no full enclosure fencing. Mr. Bingham when

asked if that was true answered that it was true at this date because some of the fences are down. He explained there is fencing all the way around it. Diane reiterated that the lessee said the horses had never been left to graze on this property on their own. The only time they graze is when she is leading them or walking them. Sally Powell said she stands there while they eat. Commissioner Witney explained to Mr. Bingham to be fair to everyone, this (land) does not meet Greenbelt as it obviously does not have that capability right now and has not had for a while. Mr. Bingham admitted the fences are there but are in disrepair. He mentioned there was not much point in repairing them during the construction period. He explained he has them scheduled to be repaired when they can get on the land. Commissioner Witney said it is obvious from the aerial and ground photos, the one side of the fence ends, there is no way of containing cattle there nor any production of alfalfa, grain or winter wheat. Even with grazing, the land is just rocky hillside. There has to be something to graze on. He explained the reason he made the motion and based on what they saw he wondered how they could grant Greenbelt status to a property in this condition. He explained he wasn't questioning Mr. Bingham's honesty, but were saying it didn't meet the standard. Mr. Bingham added it wouldn't have been any good to have put the upper fences in because the canal company took everything out. Now they are in. He explained the hardship they had had for almost the entire period. Commissioner Witney asked if there had been any compensation offered by the Highland Canal. Mr. Bingham answered he didn't think to talk to them about that. Commissioner Ellertson explained the ledger shows \$40 a head for barnyard and hillside property which comes to 51 AUMs for the year. He explained it is questionable whether any production had occurred on the property. Dave stated production had clearly not been met. Therefore, it does not meet the qualifications for Greenbelt status. But, he added, there may be a separate remedy that can address part of the financial impact with regard to assessment. He said the County was looking at some other properties in that same area with this issue. Commissioner Anderson explained the land would not qualify for Greenbelt but may be over-assessed. The other issue would come before them as the Board of County Commissioners relative to the taxes. Commissioner Anderson described how he would get some help but it would not be through Greenbelt but through Board of County Commissioners.

**Commissioner Witney made the motion to deny the application. The motion was seconded by Commissioner Ellertson and carried with the following vote:**

<b>Aye:</b>	<b>Commissioner Anderson</b>
	<b>Commissioner Ellertson</b>
	<b>Commissioner Witney</b>
<b>Nay:</b>	<b>None</b>

**7. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR WMPFP PARTNERS LTD., SERIAL NO. 49:585:0007, GB ACCT. NO. 241-2014. (Continued from 1/28/14).**

Diane explained this was a recertification issue as an application had been sent out in March of 2013 with no response. Another one was sent out in August of 2013 with no response. So it was taken off of Greenbelt. Ross Welch said he was the guilty party that did not respond but it had been in production and continues to be in production. Commissioner Anderson asked if they could hear it or if it had to go to State. Dave said in the absence of extra-ordinary circumstances justifying a late appeal, he felt the state would have to authorize the late appeal. Commissioner Ellertson asked if he was saying it was in production and had always been so. Ross explained they received the paperwork but didn't respond

timely. Commissioner Witney countered he did not see any production anyway. Diane explained the rollback was done due to not responding timely. Ross said he has submitted paperwork to support it.

**Commissioner Ellertson made the motion to deny the appeal due to jurisdiction. The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**8. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR BERNARD N, ALLEN C, & WAYNE A CHRISTENSEN, SERIAL NOS. 13:071:0005 & 13:071:0006, GB ACCT. NO. 261-2014 & 262-2014. (Continued from 1/28/14).**

Commissioner Anderson asked Dave if they violate the principle of jurisdiction and then say they were going to hear it, do they have jurisdiction just because they said they had it. He explained in a court of law just because they said they have jurisdiction, they can't just take it. Dave stated to his recollection, they had filed a timely appeal. Diane explained they had not timely filed a recertification when it was requested. The appeal was timely filed. Dave answered they do have jurisdiction. Diane reminded them of the photos that were shown previously and gave new aerial photos from 2013. She said they could see there is a new corral and could see all of the trails that could not be seen previously. She added it appeared at least in November of 2013, there was livestock of some sort grazing. There were no cattle present on that parcel in that photom but provided pictures of cattle in the winter. Commissioner Anderson asked Diane if she was satisfied this evidence this supports enough AUMs. Diane answered yes.

**Commissioner Ellertson made the motion to approve the application. The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**9. APPROVE OF DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR MARK WILSON, SERIAL NO. 40:178:0012, GB ACCT. NO. 285-2014. (Continued from 1/28/14).**

Diane explained this was a case of a change in the legal description of the property. An application was sent out in January of 2010 with no response. It was sent out again in August of 2012 with no response. She continued that she sent it out again in March of 2013, but no response. She added she sent one out again in August of 2013 with no response. Then it was rolled back. Commissioner Ellertson explained he provided proof of between 9-14 horses have been on there and asked if it would meet the AUMs. Diane said yes. The problem was not having an application in. Diane explained she sent it out 5 times. Commissioner Ellertson said he had a problem with rolling it back when it meets production. Diane explained after it was rolled back, he responded. Commissioner Anderson asked how they have jurisdiction. Dave answered because he timely filed an appeal. Dave asked if Diane had a current application. She replied she did for 2014. There was a discussion on why Mark Wilson was not in attendance and Commissioner Ellertson's position on how if a person meets requirements for Greenbelt

he has a hard time rolling it back. Commissioner Anderson asked Diane if she agreed with that position. She said she has to have an application signed by the owners to put it on Greenbelt. So, whenever the name changes or the legal description changes, it is like a new application and if she didn't get that by state law, she couldn't keep it on Greenbelt. To which Commissioner Ellertson explained he wasn't condemning county employees for doing their job. Commissioner Anderson asked how they give Greenbelt to someone who hasn't applied. Commissioner Witney agreed. Diane agreed also stating she had to have that signature because a land-owner had to request it. Dave added in the absence of an application, Greenbelt status could not be given. Commissioner Ellertson asked if he could appeal it to the State. Commissioner Ellertson asked if he acquired it. Diane answered the legal description changed. Commissioner Ellertson asked if the description changed and not the ownership. Andrea Allen stated it was the widening of Redwood Road. Commissioner Ellertson stated the fact is, if it meets production, and it is farmland, it ought to be taxed as farmland. Dave added another option would be to continue it a month to see if he will come. Commissioner Ellertson stated to give him one more month to see if he will come. If he doesn't, then deny.

A motion was made, seconded and voted on, but this Item (No. 9) was revisited at the end of the meeting when Mark Wilson came late. )

**10. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR MICHEL LAND LLC/ULLRICH K MICHEL, SERIAL NO. 11:009:0040, GB ACCT. NO. 269-2014.**

Jonathan Parry representing Michel Land LLC spoke. Uwe Michel, one of the owners also attended. Commissioner Ellertson asked Diane Garcia if the beekeeping met production. Diane answered no, even if they had not been stolen, as based on their own statements there was no honey production in 2012 and 2013. She stated six or seven hives for 83 acres wouldn't qualify for Greenbelt. Jonathan Parry stated the original statement by Ullrich Michel (the other owner who originally replied to the rollback notice) and said there was zero production in 2012, was in error. That was corrected through the affidavit from the beekeeper, Kevin Cook, who was initially responsible for production. He explained he provided an affidavit from Mr. Cook that verifies there was production in 2012 and it actually exceeded the state average of honeybee production for 2012 when the calculation for this particular acreage was done. Commissioner Anderson stated it was not in the form of an affidavit and asked if it was the letter. Jonathan answered yes, and it was dated January 16, 2014. In the first paragraph, he read it confirms the hives were up there from May through October, 2012. He continued reading from the letter that Mr. Cook realized he could leave the hives up there and they would survive the winter. The hives produced an average of 3.5 to 4 gallons of honey per hive. In the appeal materials, he stated he did a calculation based upon the tax commissions Standards of Practice 7 where it lays out how to determine if there is sufficient production. He added by running the calculations the Tax Commission recommended, there was more than sufficient production in 2012. Commissioner Witney commented when he read the documents, it looked like the beehives had been missing for a couple of years. Jonathan denied that statement. He said the materials show the hives were there in 2012. It was spring, 2013 the hives were discovered to have been stolen. By the time the landowner discovered the hives had been gone, it was too late in the season to order new hives, get them back on the property, and have any production in 2013. Commissioner Anderson asked who Jared Hamner was. Johnathan answered he was the second beekeeper who helped manage the property. Commissioner Anderson

commented he recovered zero pounds of honey. Commissioner Witney explained that was in 2013. Uwe Michel (who goes by Shawn) spoke now. He explained they acquired the property in 1993 when it was just mountain property with sheep on it. Then in 2006, Draper City rezoned the property and Suncrest ran a road to the top of the property. He continued saying we still didn't have any water, sewer or even have those options which were only available to Suncrest. When Draper changed the zoning, it disallowed having farm animals up there. So, at the point we were trying to figure out what could be done to compensate and still maintain Greenbelt status. We entered into an agreement with Mr. Cook had hives throughout the entire mountain. Also, because we didn't know Mr. Cook, we purchased our own hives. We tried to manage them. He explained he didn't have much to do with this until 2011 when his brother went to Hanoi, Viet Nam on a mission. Then, he was thrust into this when he had a beehive out of control in another place. They were swarming and he didn't know what to do. At that time, he contacted Jared Hamner. He asked Jared to maintain their hives as they had been abused. We asked Jared to take them over. We were trying to keep this in the Greenbelt with two separate entities. Kevin Cook on one side and Jared Hamner on the other. In late 2012, he noticed the hives were gone. He assumed they would come back in the spring but spring arrived and no hives. When contacted Jared said he didn't have them and neither did Kevin Cook as he said he was sick and couldn't do anything. He explained they have tried to do what they could to make it work, have they but have not been perfect. Commissioner Witney asked Diane if 10 hives would be enough hives for 83 acres. Diane said 10 hives would not enough. She said she was going by the statements they provided her. She added she spoke to Kevin Cook and they looked at aerial photos and all of the documentation she had been provided. She was told he did have some hives (4) on there and that at one time there were 3 other hives that had not been maintained or managed as he would get calls from the extension office saying people were calling in because of bee swarms. Commissioner Witney asked how many hives they would need for 80 acres. Diane answered according to the state they would need more than 25. Jonathan stated he disagreed with that. He continued that he didn't believe there was a quota in the law that he researched or in the Standards of Practice that laid out a minimum amount of hives. He added the Standards of Practice the State simply has come up with a formula to see if there is sufficient production off of the acres. In the calculations he did, he said he applied Mr. Cook's figures where he said there was 3.5-4 gallons of honey produced from most of the hives. Due to these calculations, he found they exceeded the state average. He added he thought the standard for agricultural production is you have to make at least 50%. These hives were actually more than 100% average production for the years that were being talked about. So, he continued that he hadn't seen any evidence to the contrary. He said he hasn't seen any calculations from the Assessor's Office that show these calculations are in error. He commented he didn't think there was a question on production but could have one in that the hives were stolen in 2013 through no fault of the owners. He said they are ready for 2014 as they have ordered hives and bees. He explained they are ready to be back in compliance. Commissioner Witney replied the letters provided from Mr. Cook show the bees were swarming and according to Mr. Hamner had zero production. Johnathan replied that in 2013, the year the hives went missing and when the swarming occurred due to the maintenance of the hives, he didn't feel there was a point of qualification in Greenbelt law for maintaining the Greenbelt status. He added as long as there is production, they qualify. He explained he felt that the circumstance, with the missing hives is typical with agriculture. Diane explained the photos she handed out showed the property in 2009 where you could see the hives. Then, in a photo from 2012 you could not see the same hives. Commissioner Witney asked what UTAH

happened to the hives and if they were moved to another place. Jonathan said the documentation showed the hives were moved periodically under the trees to help reduce water consumption in the hives as they were portable hives and can be moved when needed. He added because they were not viewed in aerial photography from 201, he didn't believe is a reason to assume they were not there at all. Uwe Stated this is an area surrounded by houses and the children play up there. The kids would kick the hives, play paintballs and disturb the hives. So in 2010, most of the hives were moved inside the trees to protect them from the traffic. He said he does have one aerial photo that does show 2 hives from October when the hives were still up there in 2011 and 2012. Commissioner Witney asked him if he was talking about 4 hives. Uwe answered that he was talking about his hives and Mr. Cook's hives. He said the one picture he submitted showed 5-6 hives. Uwe asked what constituted a hive, one box or four boxes. Diane explained she is a beekeeper and clarified what constituted what a hive or colony is. Commissioner Witney asked Diane where she came up with the need for 25 hives. She answered that the State has always said honeybees qualify but have never defined what it is. They have always used AUMs. So, they redefined it because there were other counties were having problems with people trying to qualify with hives. One of the things they said in their Standards of Practice where they redefined it was No. 9 under honeybees "Forage cultivation...If forage blossoms are cultivated on site, the seed mix provides the quality". She explained, if you have got a crop, your production is the crop. Most beekeeping operations are in conjunction with some other crop. Your pollinating alfalfa, your pollinating peach trees... It says "a well- managed acre can provide enough forage to support one hundred hives." So 50% of that would be 25-50 hives per acre. They also go on to say the land classifications. So, land classifications of grazing 3 and grazing 4 would not be good beehive properties. This land is classified as grazing 3. She continued stating because there would not be enough to forage to sustain them and to pollinate. Commissioner Witney commented that they are talking about 25 colonies per acre, but you are talking about 80 acres. Jonathan brought up they were referring to about 80 acres of forage ground as opposed to 80 acres of upper woodland ground with scrub oak-which is the nature of this property. Diane interjected she put in the land classifications because you would not expect to get much profit off of low quality land where the bees have to fly farther and the snowmelt is later, and the freeze is earlier; all of those things that make less honey production. If you were wanted to produce honey, this would not be your ideal land. Jonathan stated the land was not the ideal land but it had been approved for Greenbelt production for years. It has exceeded what the calculations show it should be producing. (There was discussion on what year was it rolled back and whether the land met production for those years.) Commissioner Ellertson commented that based on the Michel's calculations, the quantity of honey met the production requirement for sustaining Greenbelt. Dave added one other option in the Standards of Practice when they adopted the standards for beekeepers, showed if the owner doesn't meet the standards, they allow one year to establish another production use for the land to meet the requirements. He continued it was his understanding was they were requesting that. Jonathan said they were making efforts to establish pine trees on the property, (not foreclosing the idea of continued honey production), but as an alternative. As he saw it, they have two parallel ideas to recognize. One was there was no production in 2013 due to no fault of the owners. He quoted code on Greenbelt, statute 59-2-503 subsection 5 a, provides the authority for the Board of Equalization to grant a waiver for meeting productions standards if the production was not met due to no fault of the owner. Commissioner Anderson asked if that was predicated that they find they met production was made in 2012. Dave added it required they met production in 2011 also. Commissioner



Anderson reiterated production would have to have been met in 2011 and 2012. They were showing production in 2011 and 2012, 2013 was no fault of their own and now were going to do pine trees. He asked if that was their argument. Jonathan said as far as 2011 goes, it is the owners' understanding that the production was comparable to 2012. That is from the beekeeper. Commissioner Anderson said the letter says there was 3.5 – 4 gallons per hive. Commissioner Anderson asked Diane if that met production. Diane answered not for 83 acres. Commissioner Witney stated it did not come close, he didn't think. Jonathan explained you have to look at the grazing of the land. He continued this is grazing 3 designated land and you couldn't make an even comparison to forage land where you are growing alfalfa, irrigating etc. He commented he thought that was what Ms. Garcia quoted to earlier. He continued he thought that text is what that is referring to, where you are trying to grow a foraging crop and you have flowering plants like alfalfa, for example. That's was not their situation. He explained they are up on Traverse Ridge with a lot of scrub oak and a lot of wild flowers that help support the honeybee production. So, he added, if you follow the Standards of Practice as directed by the Tax Commission, you look at what would the production be as grazing 3 land. That has been verified and that's the designation for this land by the County. So then, it is \$14 per acre is what the Standard is for 2013, if he remembered right, but then if you figure the value of the production of the honey in 2012 and earlier, it is significantly greater. We proved there was \$5000+ value of production. He said, if we look at the grazing 3 production at \$14 an acre that is less than \$1300. Commissioner Witney asked where he got the \$5000 production. He asked if it was from honey. Commissioner Anderson asked if he had receipts for that amount. Jonathan answered the owner did not have receipts as records were not being maintained by the beekeeper. Diane reiterated the reason the State redefined or defined more closely the beehive production was because around the state there were properties that couldn't produce anything else. So, they were putting up beehives. In the Standards of Practice, where it talks about land classifications, it says on grazing 3 and 4 you can't even qualify putting bees on because it is not conducive to beekeeping. Commissioner Anderson replied so the argument that is on land is grazing 3, you can't use bees to requalify as grazing 3 or grazing 4. Jonathan added there is nowhere in the law that says you cannot have grazing 3 land and have Greenbelt status. In fact, the County granted Greenbelt status. Diane countered this was before it was redefined. She quoted the following; "Beehives may thrive on steep terrain. (But, not on grazing 3 and 4) If little vegetation, extreme high altitudes, or extreme weather conditions are apparent." This is what they say in several of their letters. Commissioner Anderson asked when that was adopted. Diane answered it was written in May, 2012 and was adopted in December, 2012. The reason it is value is so high is it is valued commercially and zoned commercially. Commissioner Ellertson asked when the Standard relative to honeybees changed. Diane answered they adopted it in 2012. Discussion followed as to whether the land met the older requirements or the new ones and if they could qualify for a waiver. Dave said that is why they added that provision if they don't meet the current standards you have one year that you do or you meet a different use. Jonathan said he contacted the State Tax Commission to inquire about honeybee production standards. In being his client's advocate, he said he didn't think there is anything to say that if you have land designated grazing 3, you cannot raise honeybees on it and still qualify for Greenbelt status. He said he didn't think that was in the law. Commissioner Anderson commented said he wanted this to go to the appeals court. He said if we deny this, he would like to see this at the State Tax Commission. This would then be argued on the merits at the State Tax Commission and we would get a definitive answer from them.

**Commissioner Witney made the motion to deny the application because he would like to see what the state has to say about this. The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Witney  
Nay: Commissioner Ellertson**

**11. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR DONALD B & JEANETTE C RAWLINGS, SERIAL NO. 18:029:0195, GB ACCT. NO. 306-2014.**

Commissioner Witney asked how many acres were involved. Diane answered .98 acres. He then asked the Rawlings why they thought they needed greenbelt for .98 acres. Jeannette Rawlings explained Judge Howard made a default judgment and separated their 8+ acres and left one acre separate (which they took off of Greenbelt) which left the house and barn. This has been appealed. So, it is still being used for the same use that it was. Until the appeal has been settled, it is still being used for the same thing since they purchased it in 1967. Commissioner Witney asked how this parcel got separated off. She explained they purchased a half acre. Then, they purchased another half- acre. Then, they paid off the mortgage and some taxes for her father-in-law, his father, and were deeded the other 7.5 acres. It had all been combined. It is mostly pasture and a barn that is used in conjunction with the pasture and horses that are pastured on this property. Commissioner Anderson asked how this came about with Judge Howard. She continued stating Judge Howard divided this property among all of his siblings. She said this has been going on for 17 years. The other land was not taken off greenbelt. At this point Diane Garcia pointed out it was divided the .98 was given to Jeanette and Donald Rawlings. The remaining acreage was given to 5 different people. So there is no identical ownership anywhere. Donald and Jeanette do not own any other qualifying Greenbelt acreage. So it is an acre. Commissioner Anderson asked the Rawlings if they lived there or in St. George. Jeanette answered they live in both. Her daughter lives there and helps take care of it. Commissioner Ellertson asked Diane if the remaining 7 acres are in deferent ownerships. She answered it is in 5 different people's ownership and is in tenants in common. It is in Greenbelt. Diane said they were one of the owners. Donald said they were one of the owners. Dave said they didn't meet the requirements. If the judgement was overturned, then the property could be recombined, then they could reapply in the future. But, they don't meet the acreage now. Commissioner Anderson asked if it was on appeal. Jeanette said it has been and added she gave them a copy of the appeal. It was filed a few months ago. Discussion was had on the appeal documents and who the attorney for them. She requested the property remain in Greenbelt while they are going through the appeals process. Dave said until the judgment is overturned, the judgment is what it is. Commissioner Anderson asked Dave if they deny it and it is overturned, could they come back and we reinstate that as Greenbelt. Dave said we could look at it at that time to see what we could do. He said he didn't know if there was anything we could do. Commissioner Ellertson asked if from a legal stand point, did that mean if they overruled it, it didn't happen? Jeanette asked if that meant it couldn't remain in Greenbelt while it is being appealed. Commissioner Anderson answered it couldn't remain in greenbelt while it is being appealed. Jeanette said it is still being used for that and they are still owners of the whole thing. There was discussion on the past proceeding on the lawsuit between Commissioner Anderson and the Rawlings. Commissioner Anderson explained they are tenants in common which does not make them sole owners. Commissioner Ellertson

asked if the other owners use their barn. Jeanette said no, they don't use any of it and never have. They are still using all of the seven acres. They have horses in the barn that go out in the field. Donald said the water and power comes through the house. He said it is how the law is manipulated when Commissioner Witney said they had to follow the law. Commissioner Ellertson said they had been using it and still are using it. The judge came in and said the one acre is yours solely. The other acres you own in common with others. Jeanette asked if that meant they had to pay the rollback taxes then. Commissioner Witney said legally they cannot authorize you to be on Greenbelt on one acre. The rest remains on Greenbelt due to production. As Dave says, if the judgment on your appeal is overturned, come back to us. There continued more discussion on the history of the land and lawsuit and what they hope to happen during the appeal.

**Commissioner Witney made the motion to deny the application. The motion was seconded by Commissioner Ellertson and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**12. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR RICHARD V & LANA C HARRIS, SERIAL NO. 25:031:0090, GB ACCT. NO. 349-2014.**

Richard and Lana Harris spoke to the Commissioners. Commissioner Anderson made a disclaimer that he really liked the applicants. Lana Harris explained Clyde Bradford was contacted to write a letter stating he had horses on this land. They didn't receive it timely to have it in the packet, but do now. She provided a copy to the Commissioners. Diane explained this is an application due to a name change. The application was sent out in January of 2009 and again in July of 2009. Then, one was sent again in August of 2013 with no response. Then, it was taken off. So, there were three attempts to get an application. Lana said they did not receive the letters. She said they have been arguing with Diane since the final notice showed up. She said she did not see it. She said she got one when she bought the land from her youngest brother. That's where the title on the land changed. She admitted to getting bad advice from her mother who said she was sure the paperwork would be taken care of by her brother, who is the trustee of the farmland. She said when she bought from her brother, she got some bad advice. She reiterated to Commissioner Witney that the letters did not go out. She said she did not get a letter about this meeting. She called to see when it was. When she got the final notice, she went to the neighbors (Wayne Anderson, Patriarch Tuckett) who have put horses on the land. Wayne has used it because we didn't charge him. Clyde put his team of Belgian and his pair of blue roans he roped off at various times. After a part of the year passes, it is no longer pasture but dry land. The man who leases the entire family trust land, Steve Shepherd, supplied his income proof. It is from the land that is all around her. She doesn't have receipts. They have been using the land. Commissioner Witney asked Diane how much land there was. She replied 5.58 acres. Lana showed the Commissioners maps of the land they own, the land in question, the hay field, the family trust land, and her brother's hay fields. Richard explained the part of the land that is irrigated, has been in production and is under hay production for more than 15 years. Commissioner Witney asked why this was in question; was it in question because it was broken off. Diane said originally it was. A warranty deed was recorded and she sent out an application in 2009. Richard refuted his wife's statement when he stated they did get the

letters in 2009 when they lived in Alaska. Lana said she was confused that she thought that was the one where they got the bad advice from her mother. He said that was in 2002 that they got the bad advice from her mother. Richard said they got an initial notice shortly after they returned. Her mother told them the paperwork was being taken care of by the Administrator of the trust. We did not reply. The next notice they received was in August of 2013. He said he mistakenly returned the application without the fees and documentation. Everything was timely returned without the supporting information. The next notification they received was the notice of the rollback. The day later they received the application with the request for the supporting information.

**Commissioner Witney made the motion to approve the application. The motion was seconded by Commissioner Ellertson and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**13. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR DYNO NOBEL INC/CHET WELCH, SERIAL NO. 16:006:0011, GB ACCT. NO. 380-2014.**

Chet Welch, representing Dyno Nobel, spoke to the Commissioners. Diane said the issue was the same. Chet said he had no doubt the application was sent out by Ms. Garcia and it got lost on a desk. He apologized. Dave said the appeal was timely filed. Diane said she had seen the property many times and there are cattle on it. Chet said there had been cattle on it for as long as he had known it which is over 5 years. Chet said there were 273 acres. Diane said it was low quality grazing land so they didn't have to have too many cattle on it.

**Commissioner Witney made the motion to approve the application. Commissioner Ellertson made another motion to approve the application. Commissioner Anderson suspended the Rules and seconded their co-motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**14. APPROVE OR DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR HARMONY DEVELOPMENT/THOMAS MOWER, SERIAL NOS. 16:024:0015, 16:033:0025, 16:033:0028, 16:033:0029 & 16:043:0001, GB ACCT. NOS. 364-2014, 363-2014, 362-2014, 361-2014 & 360-2014.**

Whitt Hill spoke explaining he runs Tom's properties. Diane explained this was another application not returned. The legal description was changed. She said she had not even looked at the production. She was given some numbers by the owners. Whitt said this property was up Hobbie Creek when asked where it is located. Commissioner Witney asked if there were animals located there now. Whitt said not at this time as it is a summer-time grazing property. Diane said she did get some numbers and receipts. Whitt said he runs his own cattle and works for Tom and runs all the cattle for him. When he markets the cattle in the fall, he markets 400-500 head of calves from Tom, his own, his dad and other people.

**Commissioner Witney made the motion to approve the application contingent on the signed application. The motion was seconded by Commissioner Ellertson and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

Commissioner Anderson ruled to take a 5 minute recess at 2:48. The meeting began again at 2:49 P.M.

Item No. 9 was revisited as Mark Wilson arrived late.

**9. APPROVE OF DENY APPLICATION FOR REVIEW BY BOARD OF EQUALIZATION OF FARMLAND ASSESSMENT ACT STATUS FOR MARK WILSON, SERIAL NO. 40:178:0012, GB ACCT. NO. 285-2014. (Continued from 1/28/14).**

Commissioner Anderson asked if the appeal was filed timely. Dave said it was file timely. The rollback was mailed on December 18, 2013. Diane said it was a change in legal description. The application was not returned for 3-4 years. Mark Wilson asked if this started 3 years ago. Diane said she sent out one in Jan. 2010, another in August of 2012, March 2013 and August 2013. All of the addresses on the letters were the same. Commissioner Anderson asked what he used the property for. Mark replied they have 10 horses on it. They have an 8 horse barn and grow alfalfa on the front. We have 8.25 acres. The state took a quarter of an acre. Commissioner Ellertson asked if this was caused when UDOT widened the road. Mark said it was. He said the whole 8 acres is fenced and is all in alfalfa and grass. Diane explained on the appeal papers, he first put 7676 Redwood Rd, then crossed it out and put 466 N Redwood Rd. The address they have on record is the 7676 Redwood Rd. Mark said they forced them in the city. They changed it to a city address about 2 years ago. Commissioner Ellertson said we didn't know that. Diane said the records for the parent parcel they had the same issue. Mark said whether they got it or not they don't know. Whether or not we forgot we didn't know. We forgot today, too, and hurried over. Diane said he does meet production.

**Commissioner Ellertson made the motion to approve the application. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**REAL PROPERTY**

**15. HEAR LATE APPEAL OF 2011 & 2012 PROPERTY VALUATION FOR JMP LEGACY LLC/JOHN PAYNE, SERIAL NO. 23:015:0034. (Commercial) (Motion to hear was made 12/10/13).**

Commissioner Anderson moved the meeting into closed session at 2:57 P.M. to discuss commercial information according to Utah Code.

The open session reconvened at 4:12 P.M.

**Commissioner Ellertson made the motion to set the value for each year (2011 and 2012) at \$1.4 million. Commissioner Witney seconded the motion and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

**16. SET A DATE, TIME AND LOCATION FOR CLOSED MEETING TO DISCUSS COMMERCIAL INFORMATION AS DEFINED IN SECTION 59-1-404, U.C.A., 1953 AS AMENDED.**

Closed meeting was set for agenda Item No. 15 at 2:57 P.M. to discuss commercial information.

**Commissioner Ellertson made the motion to adjourn. The motion was seconded by Commissioner Witney and carried with the following vote:**

**Aye: Commissioner Anderson  
Commissioner Ellertson  
Commissioner Witney  
Nay: None**

There being no further business, the meeting was adjourned at 4:14 P.M.

The minutes of the February 25, 2014 Board of Equalization Meeting were approved as transcribed on March 25, 2014.

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Gary Anderson, Chair

ATTEST:

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Bryan E. Thompson,  
Utah County Clerk/Auditor

Copies available upon request or online at:  
[www.utahcountyonline.gov](http://www.utahcountyonline.gov) and [www.utah.gov/pmn](http://www.utah.gov/pmn).

Recorded by: Vicky Westergard, Tax Admin Clerk